

Your Horizons Retirement Plan

# Simplified

### **Reminder About eHR Payroll Transition and Your Horizons Deferral Calculations**

In the Winter 2010 issue of the Horizons newsletter, we shared important information about eHR, the County of Los Angeles' new semi-monthly payroll system, and the impact it would have on your Horizons deferral calculations.

Beginning with the April 30, 2010, payday, your pay, deductions (including Horizons contributions) and tax withholding will be made twice a month—on the 15th and 30th of each month.

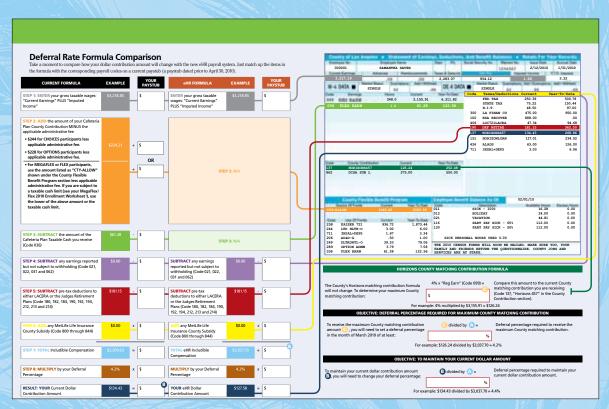
The new eHR payroll system will simplify the process of calculating your Horizons deferral percentage by eliminating some of the steps in the deferral formula. *The transition from the old to the new payroll system will not change your deferral percentage, but it will change your dollar contribution amount.* This means that if you want your Horizons dollar contribution amount to remain the same, you must make the necessary deferral percentage change. If you are agreeable to the deferral amount changing slightly, you do not have to do anything.

### **Understanding Your Horizons Contribution Formula**

A detailed explanation of the deferral rate formula and a calculation worksheet can be found in the Winter 2010 issue of the Horizons newsletter.

For a copy of the newsletter, visit the Horizons Web site at www.countyla.com; under the "News" section, click on the "newsletter" link. Or you can contact the County of Los Angeles Service Center at (800) 947-0845.

Continued on page 3





### **Important Changes to Existing Loan Payments:**

2010 Mandatory Payroll Deduction Election

(Applicable to loans taken prior to March 30, 2010)

If you have a Horizons loan(s), you should have received a letter and election form in the mail detailing how the new payroll system will affect your loan payment. If you have not returned your completed and signed election form to Great-West, do not delay. **Your decision will affect your take-home pay!** 

The following summarizes your Election Form options for loans taken prior to March 30, 2010, and how they will affect your take-home pay.

- OR -

### Semi-Monthly:

By choosing this option, you will make payments on the 15th and 30th of each month. Each payment will be roughly half the total monthly payment. Your take-home pay on the 15th and 30th of each month will be comparable to the paycheck amounts you currently receive.

### 15TH PAYCHECK:

\$1,500 earnings - \$250 loan payment = \$1,250

### 30TH PAYCHECK:

\$1,500 earnings - \$250 loan payment = \$1,250 net take-home payment

### Monthly:

(This is the default if you do not make an election.)
By choosing this option, you will make a single payment that will be deducted from your paycheck on the 15th of each month. Depending on the amount of your loan payment(s), the difference between your take-home pay

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\$1,500 earnings - \$500 loan payment = \$1,000 net take-home pa

on the 15th and 30th of each month may be large.

### 30TH PAYCHECK:

\$1,500 earnings - \$0 loan payment = \$1,500 net take-home pa

Before making your decision and submitting your Election Form, review the questions-and-answers document that was enclosed with your letter. You can also access this document on the Web site at www.countyla.com. Log in to your account and under the "News" section, click on the link under "Loan Payments."

Please consider your options carefully. If you have any questions regarding this matter or have not received a letter and election form, please contact Great-West's Client Services Department at (800) 947-0845 between the hours of 7:00 a.m. and 5:00 p.m. Pacific Time; press 0, then select option 8.

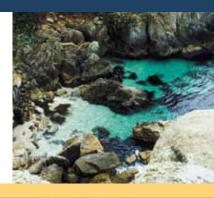
**ACTION NEEDED:** Once you have made your decision, complete the Amendment to Horizons Plan Promissory Note/Election Form and return it to Great-West. The election you make for your Horizons Plan loan(s) will only apply to your Horizons Plan. If you have a loan(s) with the Savings Plan, you must make a separate election under that plan.

Election forms will not be accepted after September 30, 2010. Your loan repayment frequency (semi-monthly) that is in effect as of September 30 will remain in full force for the duration of your loan(s).

Note: New loans taken on or after March 30, 2010, are automatically set up on a semi-monthly repayment plan.

# Reminder About eHR Payroll Transition and Your Horizons Deferral Calculations

(continued)



# When Can I Make Deferral Percentage Changes?

You can make deferral percentage changes at any time. Deferral percentage changes will be applied to any earnings you make during the subsequent pay period.

For example: Any deferral percentage changes made May 1-15, 2010, will be applied to your May 16-31, 2010, pay period earnings, which will be reflected on your June 15 paystub.

Any deferral percentage changes made May 16-31, 2010, will be applied to your June 1-15, 2010, pay period earnings, which will be reflected on your June 30 paystub.

## How Do I Change My Deferral Percentage?

Great-West Retirement Services® (Great-West) has made changing your deferral percentage simple: Log in to the Horizons Web site at www.countyla.com and click on the "Change Account" tab, or call KeyTalk® at (800) 947-0845 to use the voice response system or speak directly with a client service representative.<sup>12</sup>

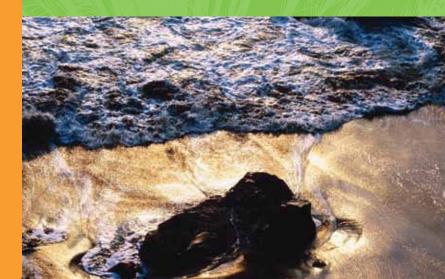
### Online Deferral Percentage Calculator

An online deferral percentage calculator is available to help you calculate the exact deferral percentage you need to ensure you are receiving the entire 4% County match or contributing the maximum annual contribution. Visit the Horizons Web site at www.countyla.com. After logging in, click on "Tools" at the top, then click on the "Horizons Deferral Percentage Calculator" link.



### **County Matching Contribution**

The formula used to calculate your dollar-for-dollar 4% County matching contribution will not change. However, if you are contributing only enough to specifically receive the County match, use the formula comparison in the Winter 2010 issue of the Horizons newsletter or the online deferral percentage calculator to make sure you will have an adequate deferral percentage to meet that goal.





# Horizons Plan Administrative Committee Members

Ellen Sandt, Chair

Daniel Cohen Lisa M. Garrett William Pryor Steven Remige

Mark J. Saladino Ramon Rubalcava Wendy L. Watanabe Frank Ochoa

### **Great-West Is Here for You!**

Great-West is your Horizons service provider and it has local representatives available to help you understand the Horizons Plan—a County of Los Angeles employee benefit.\*

Local representatives are available at various County facilities on a walk-up basis (see On-Site Locations below).

### You may also:

- Schedule an appointment with a local representative at the Glendale office for an individual consultation, or
- Ask your supervisor to contact Great-West to schedule an educational seminar at your facility (requires a group of 10 or more employees).

The educational seminar topics include:

### **Enrollment**

Covers the features and benefits of the Horizons Plan, the contribution limits, County matching formula, investment options, and fees applicable to the Horizons Plan.

### **Mid-Career**

Covers topics of interest to participants about 10 to 15 years from retirement, including maximizing contributions, planning for retirement and investment strategies.

### **Pre-Retirement**

Discusses distribution options, strategies and things to think about when planning your retirement income from Horizons.

To schedule an individual appointment or a group educational seminar, call the Glendale office at (800) 947-0845 and select option 8, then 5.

\* Representatives of GWFS Equities, Inc. are not registered investment advisers and cannot offer financial, legal or tax advice. Please consult with your financial planner, attorney and/or tax adviser as needed.



### **Use the Services You Pay For**

Great-West provides education on retirement planning at no additional cost. In addition, Great-West representatives are salaried and receive no commissions, which means you will receive objective information!

Please call Great-West at (800) 947-0845 if you have questions or want to learn more about the Horizons Plan, which is an important piece of your County benefits package that can help supplement any other retirement nest egg you have (such as LACERA).

### **Customer Service On-Site Locations**

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12021 S. Wilmington Ave., Los Angeles First Monday every even-numbered month in main lobby

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### **Kenneth Hahn Hall of Administration**

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### **Account Management Tools**

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### **eHR Reference Contacts**

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Paystub and General Payroll Questions: Contact your department's payroll division



# COUNTY OF LOS ANGELES | HORIZONS INVESTMENT OPTION PERFORMANCE

# Investment Option Returns for the Period Ending March 31, 2010

# **VARIABLE INVESTMENT OPTIONS AVERAGE ANNUAL RETURN**

	Last 3 Months	Year to Date	1 YEAR	3 YEARS	5 YEARS	Since Inception	Fund Operating Expenses	Inception Date of Fund
SIMPLIFIED INVESTMENT MENU <sup>1,2,3,4</sup>	1,2,3,4							
Horizons Retirement Income Fund	3.19%	3.19%	29.39%	N/A	N/A	15.48%	0.63%	11/07/08
Horizons 2010 Target Date Fund	3.31%	3.31%	32.56%	N/A	N/A	14.45%	0.61%	11/03/08
Horizons 2015 Target Date Fund	3.56%	3.56%	39.06%	N/A	N/A	16.76%	0.47%	11/03/08
Horizons 2020 Target Date Fund	3.93%	3.93%	44.23%	N/A	N/A	18.57%	0.44%	11/03/08
Horizons 2025 Target Date Fund	4.33%	4.33%	48.44%	N/A	N/A	19.71%	0.44%	11/03/08
Horizons 2030 Target Date Fund	4.44%	4.44%	48.71%	N/A	N/A	19.23%	0.44%	11/07/08
Horizons 2035 Target Date Fund	4.44%	4.44%	48.72%	N/A	N/A	19.89%	0.44%	11/07/08
Horizons 2040 Target Date Fund	4.45%	4.45%	48.80%	N/A	N/A	19.92%	0.44%	11/07/08
Horizons 2045 Target Date Fund	4.44%	4.44%	48.65%	N/A	N/A	19.24%	0.44%	11/07/08
ADVANCED INVESTMENT MENU <sup>1,2,3</sup>	1,2,3							
Horizons Bond Fund <sup>5</sup>	4.31%	4.31%	36.50%	N/A	N/A	30.24%	0.34%	11/03/08
Horizons Balanced Fund	5.48%	5.48%	52.01%	N/A	N/A	21.64%	0.43%	11/03/08
Horizons Large Cap Equity Fund	5.35%	5.35%	49.61%	N/A	N/A	17.39%	0.02%	11/03/08
Horizons Non-U.S. Equity Fund <sup>6</sup>	2.76%	2.76%	26.55%	N/A	N/A	25.65%	0.46%	11/03/08
Horizons Mid Cap Equity Fund <sup>7</sup>	7.19%	7.19%	62.30%	N/A	N/A	29.64%	0.57%	11/03/08
Horizons Small Cap Equity Fund <sup>8</sup>	7.81%	7.81%	55.71%	N/A	N/A	11.46%	0.65%	11/03/08
FIXED INVESTMENT OPTIONS <sup>1,2</sup>			ANNOAL	ANNUALIZED CREDITING RATE	IG RATE			
	2nd Qtr ′10	1st (	st Qtr ′10	4th Qtr '09	3rd Qtr '09	60,	2nd Qtr '09	
Horizons Stable Income Fund <sup>3,9</sup>	3.30%	3.	3.75%	3.75%	3.80%	νο.	3.80%	11/30/90
Bank Depository Fund <sup>3,9,10</sup>	0.29%	0.	0.25%	0.29%	1.19%	,0	1.14%	11/30/90

Keep in mind that fees and expenses are only one of several factors that you should consider when making investment decisions. Please consider the investment objectives and risks, as well as fees and expenses, carefully before investing. For this and other important information, you may obtain fund fact sheets and disclosure documents from your registered representative at (800) 947-0845 or through the Web site at www.countyla.com. Read them carefully before investing.

www.countyla.com. The investment return and principal value of an investment will fluctuate so that, when redeemed, shares/units may be worth more or less than their original Performance data quoted represents past performance and is not a guarantee or prediction of future results. For performance data current to the most recent month end, please visit Since most of the funds are brand-new, there is the potential for a slight difference in performance results as assets are deposited into the funds. These return differences will be minimal and should normalize once the funds have developed a longer history behind them. Current performance may be lower or higher than performance data shown. cost. Although data is gathered from reliable sources, we cannot guarantee completeness and accuracy.

The net returns shown above reflect fund operating expenses, but do not include current administrative fees. 11 For more information on how these administrative fees are assessed to your account, please refer to the Schedule of Participant Fees in the Fund Data Booklet or visit the Web site at www.countyla.com.

### **About the Investment Options**

The Plan Administrative Committee (PAC), with the consultation of outside advisors not affiliated with Great-West Retirement Services®, has set the underlying allocation of the Horizons Target Date Funds and the Horizons Asset Class Investment Options (sub-funds). The PAC may change the underlying allocation to the sub-funds at any time, without prior notification, pursuant to the investment guidelines established by the PAC.

### <sup>1</sup> About Separately Managed Funds/Accounts

The Horizons investment options are designed exclusively for the Horizons Plan. The PAC has selected underlying fund managers who may manage Plan assets through a separate account, thereby reducing the fund operating expense charged to participants. A separate account means Horizons assets are invested separately from other clients of the fund manager. Therefore, performance data is based only on Horizons assets. Registration with the Securities and Exchange Commission is not required for any of the Horizons investment options.

### <sup>2</sup> Transfer Restrictions

Transfers of \$10,000 or more into an investment option on a single day must remain invested in that option for a minimum of 10 business days. The last assets transferred into an investment option will be the first assets transferred out of the investment option. After any transfer of assets out of an investment option, no assets may be transferred into that investment option for 30 calendar days. Non-compliant transactions may result in the restriction of a participant's ability to make transfers. Additional information is available on the Web site at **www.countyla.com**.

### <sup>3</sup> Bank Depository Transfer Information

Effective February 16, 2010, monies cannot be transferred directly from the Stable Income Fund to the Bank Depository Fund. Instead, any monies transferred from the Stable Income Fund must first be transferred to one of the other core funds in the Plan (either the Target Date Funds and/or the Asset Class Funds). The monies must remain in that core fund for 90 calendar days before they can be transferred into the Bank Fund. In addition, once a transfer out of the Stable Income Fund is initiated, all investment options are restricted from transferring into the Bank Fund for 90 calendar days.

### <sup>4</sup> Important Information About the Target Date Funds

The Target Date Funds will be rebalanced automatically each quarter so that they maintain their established percentage for each investment option. This automatic rebalancing will take place on the last business day prior to a quarter end, so participant statements will reflect the rebalanced Portfolio. On an annual basis, the Horizons 2010 through 2045 Target Date Funds will be adjusted to a more conservative asset allocation. The Target Date Fund will continue to exist as a "transition" fund with continued gradually declining exposure to equities for at least another 10 years beyond the retirement year until it is eventually absorbed into the Retirement Income Fund. The principal value of the funds is not guaranteed. Review the fund fact sheets for more information.

- <sup>5</sup> A bond fund's yield, share price and total return change daily and are based on changes in interest rates, market conditions, economic and political news, and the quality and maturity of its investments. In general, bond prices fall when interest rates rise and vice versa.
- <sup>6</sup> Foreign investments involve special risks, including currency fluctuations and political developments.

- <sup>7</sup> Equity securities of medium-sized companies may be more volatile than securities of larger, more established companies.
- Equity securities of small-sized companies may be more volatile than securities of larger, more established companies.

### <sup>9</sup> Fixed Investment Option Name Changes

Effective November 3, 2008, the LA County Stable Income Fund was renamed to the Horizons Stable Income Fund, and the Washington Mutual Bank Fund was renamed to the Bank Depository Fund.

### <sup>10</sup> Bank Depository Fund Insurance of Deposits and Account Balance Limit

Assets invested in the Bank Depository Fund are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. The current maximum balance permitted in this Bank Depository Fund is \$250,000. Any amount in excess of this limit will be automatically transferred to the Horizons Stable Income Fund at the end of each month. The Bank Depository Fund is the only investment product in the Horizons Plan that offers FDIC insurance on account balances. All other Horizons Plan investment products offered are not FDIC-insured and may lose value.

### 11 Administrative Fees

Beginning October 2009, the monthly Plan administrative fee will be \$3.46 and the County administrative fee will be \$1.83 for the remainder of the fiscal year. The total annual administrative fee charged to you for fiscal year 2009-2010 will not exceed \$61.16.

<sup>12</sup> Access to the automated voice response system and Web site may be limited or unavailable during periods of peak demand, market volatility, systems upgrades/maintenance or other reasons.

The Horizons Target Date Funds are invested in units/shares of the following underlying funds: Horizons Stable Income Fund, Horizons Bond Fund, Horizons Large Cap Fund, Horizons Non-U.S. Equity Fund, Horizons Mid Cap Fund, Horizons Small Cap Fund, JPMorgan Property Fund, Mellon Global Alpha I, PIMCO High Yield Fund Institutional, PIMCO All Asset Fund and Wellington Unconstrained Themes.

The Asset Class Funds are comprised of the following: Horizons Bond Fund invests in units/shares of Loomis, Sayles & Company, L.P. Core Plus Full Discretion; Horizons Balanced Fund invests in units/shares of Dodge & Cox Balanced Fund; Horizons Large Cap Fund invests in units/shares of SSgA S&P 500 Index; Horizons Non-U.S. Equity Fund invests in units/shares of Causeway International Value Equity Fund and Capital Guardian International (Non-U.S.); Horizons Mid Cap Fund invests in units/shares of Artisan Mid Cap Growth, Denver Investment Advisors Mid Cap Growth, Sasco Capital Mid Cap Value and WEDGE Capital Management L.L.P. Mid Cap Value; Horizons Small Cap Fund invests in units/shares of Brandywine Small Cap Value, NorthPointe Capital Small Cap Growth Equity and Peregrine Capital Small Cap Growth Equity.

# Investment options and their underlying funds have been selected by the PAC. Securities are offered through GWFS Equities, Inc., a Great-West Company and FINRA member firm.

Great-West Retirement Services® refers to products and services provided by Great-West Life & Annuity Insurance Company and its subsidiaries and affiliates. Great-West Retirement Services® is a registered service mark of Great-West Life & Annuity Insurance Company. All rights reserved.

Form# CB1004N-01 (5/10) PT103579



May 2010

# Reminder About eHR Payroll Transition and Your Savings Plan Deferral Calculations

In the Winter 2010 issue of the Savings Plan newsletter, we shared important information about eHR, the County of Los Angeles' new semi-monthly payroll system, and the impact it would have on your Savings Plan deferral calculations.

Beginning with the April 30, 2010, payday, your pay, deductions (including Savings Plan contributions) and tax withholding will be made twice a month—on the 15th and 30th of each month.

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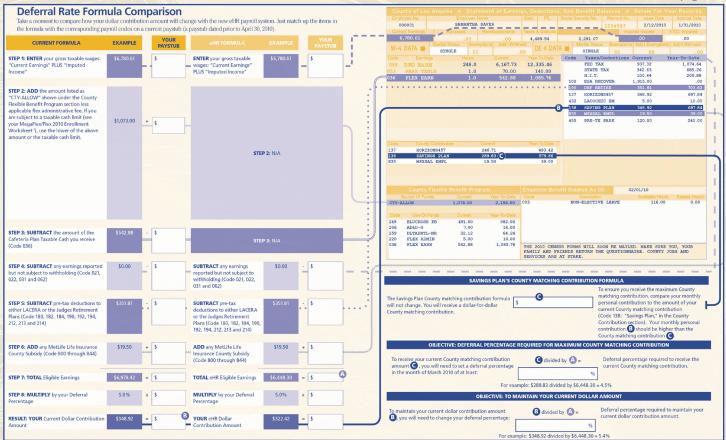
must make the necessary deferral percentage change. If you are agreeable to the deferral amount changing slightly, you do not have to do anything.

## **Understanding Your Savings Contribution Formula**

A detailed explanation of the deferral rate formula and a calculation worksheet can be found in the Winter 2010 issue of the Savings Plan newsletter.

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Continued on page 3





### **Important Changes to Existing Loan Payments:**

**2010 Mandatory Payroll Deduction Election** (Applicable to loans taken prior to March 30, 2010)

If you have a Savings Plan loan, you should have received a letter and election form in the mail detailing how the new payroll system will affect your loan payment. If you have not returned your completed and signed election form to Great-West, do not delay. **Your decision will affect your take-home pay!** 

The following summarizes your Election Form options for loans taken prior to March 30, 2010, and how they will affect your take-home pay.

### **Semi-Monthly:**

By choosing this option, you will make payments on the 15th and 30th of each month. Each payment will be roughly half the total monthly payment. Your take-home pay on the 15th and 30th of each month will be comparable to the paycheck amounts you currently receive.

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### County Matching Contribution

The formula used to calculate your dollar-for-dollar 4% County matching contribution will not change. However, you may notice the County match you receive on the 15th of the month may be different than the amount of County match you receive on the 30th. Do not be alarmed. Your total monthly Savings Plan match after the eHR conversion will not change.

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### **Educational Seminar Topics Include:**

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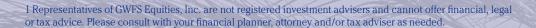
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### **Account Management Tools**

You can make changes to your account, research investment options, and stay updated on Plan changes using either of the two convenient methods available to you.

Web: www.countyla.com\* Phone: (800) 947-0845\*

Investment options and their underlying funds have been selected by the PAC. **Securities are offered through GWFS Equities, Inc., a Great-West Company and FINRA member firm.** Great-West Retirement Services® refers to products and services provided by Great-West Life & Annuity Insurance Company and its subsidiaries and affiliates. Great-West Retirement Services® and KeyTalk® are registered service marks of Great-West Life & Annuity Insurance Company. All rights reserved. Form# CB1004N-03 (5/10) PT103579

<sup>\*</sup> Access to KeyTalk and the Web site may be limited or unavailable during periods of peak demand, market volatility, systems upgrades/maintenance or other reasons.